UNITED NATIONS

A

General Assembly

Distr.
GENERAL

A/47/830
22 December 1992
ENGLISH
ORIGINAL: SPANISH

Forty-seventh session
Agenda item 103

REVIEW OF THE EFFICIENCY OF THE ADMINISTRATIVE AND FINANCIAL FUNCTIONING OF THE UNITED NATIONS

Report of the Fifth Committee

Rapporteur: Mr. Jorge OSELLA (Argentina)

I. INTRODUCTION

1. At its 3rd plenary meeting, on 18 September 1992, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its forty-seventh session the item entitled "Review of the efficiency of the administrative and financial functioning of the United Nations" and to allocate it to the Fifth Committee.

2. The Fifth Committee considered agenda item 103 in conjunction with agenda item 104, entitled "Programme budget for the biennium 1992-1993", at its 14th to 17th, 19th to 21st, 40th, 44th, and 45th meetings, on 26, 29 and 30 October, 2, 4 to 6 November, 9, 14 and 15 December 1992. Comments and observations made in the course of the Committee's consideration of these items are reflected in the relevant summary records (A/C.5/47/SR.14-17, 19-21, 40, 44 and 45).

3. For the consideration of this item, the Committee had before it the following documents:

(a) Report of the Secretary-General on the revised estimates to the programme budget for the biennium 1992-1993 (A/C.5/47/2 and Corr.1) and the related report of the Advisory Committee on Administrative and Budgetary Questions (A/47/7/Add.1);

(b) Report of the Secretary-General on the proposed programme budget outline for the biennium 1994-1995 (A/47/358) and the related report of the Advisory Committee on Administrative and Budgetary Questions (A/47/7/Add.9);

(c) Note by the Secretary-General on the review of the efficiency of the administrative and financial functioning of the United Nations (A/C.5/47/16);

(d) Report of the Secretary-General on extrabudgetary resources of the United Nations (A/46/545), the related report of the Advisory Committee on Administrative and Budgetary Questions (A/47/7/add.9);

(e) Note by the Secretariat on the application of workload analysis techniques at the United Nations (A/C.5/46/CRP.1);

(f) Follow-up report of the Joint Inspection Unit on the Management Advisory Services of the United Nations (A/46/327 and Corr.1) and the comments of the Secretary-General (A/46/327/Add.1);

(g) Report of the Secretary-General on the prototype of a new budget format (A/C.5/47/3) and the related report of the Advisory Committee on Administrative and Budgetary Questions (A/47/7/Add.9);

(h) Note by the Secretary-General on procedures and norms for the creation, suppression, reclassification, conversion and redeployment of posts (A/C.5/47/4) and the related report of the Advisory Committee on Administrative and Budgetary Questions (A/47/7/Add.9);

(i) Report of the Committee for Programme and Coordination (A/47/16, Parts I and II). 1/

II. CONSIDERATION OF PROPOSALS

A. Draft resolution A/C.5/47/L.17

4. At the 51st meeting, on 20 December, the Vice-Chairman, following informal consultations, introduced draft resolution A/C.5/47/L.17 entitled "Review of the efficiency of the administrative and financial functioning of the United Nations and programme budget for the biennium 1992-1993", and orally corrected operative paragraph 18 of section III.

5. At the same meeting, the Committee adopted draft resolution A/C.5/47/L.17 without a vote (see para. 12, draft resolution I).

6. Statements in explanation of position were made by the representatives of Australia and Japan (see A/C.5/47/SR.51).

1/ To be issued as Official Records of the General Assembly, Forty-seventh Session, Supplement No. 16 (A/47/16).

B. Draft resolution A/C.5/47/L.24

7. At the 51st meeting, the Vice-Chairman, following informal consultations, introduced draft resolution A/C.5/47/L.24, entitled "Proposed programme budget outline for the biennium 1994-1995".

8. At the same meeting, the Committee adopted draft resolution A/C.5/47/L.24 without a vote (see para. 12, draft resolution II).

9. Statements in explanation of position were made by the representatives of Cameroon and Uganda (see A/C.5/47/SR.51).

C. Draft decision A/C.5/47/L.30

10. At the 52nd meeting, on 21 December, the Chairman submitted draft decision A/C.5/47/L.30 entitled "Biennial programme of work for the Fifth Committee for 1993-1994".

11. At the same meeting, the Committee adopted draft decision A/C.5/47/L.30 without a vote (see para. 13).

III. RECOMMENDATIONS OF THE FIFTH COMMITTEE

12. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolutions:

DRAFT RESOLUTION I

Review of the efficiency of the administrative and financial functioning of the United Nations and programme budget for the biennium 1992-1993

The General Assembly,

Recalling its resolutions 41/213 of 19 December 1986, 42/211 of 21 December 1987, 43/213 of 21 December 1988, 44/200 of 21 December 1989 and 45/254 of 21 December 1990 on the review of the efficiency of the administrative and financial functioning of the United Nations,

Reaffirming its resolution 46/232 of 2 March 1992 on the revitalization of the United Nations Secretariat,

Also recalling its resolutions 46/185 of 20 December 1991 on questions relating to the proposed programme budget for the biennium 1992-1993 and 46/186 of 20 December 1991 on the programme budget for the biennium 1992-1993,

Having considered the reports submitted by the Secretary-General under the items on the review of the efficiency of the administrative and financial functioning of the United Nations and on the programme budget for the biennium 1992-1993, 2/

Also having considered the relevant parts of the report of the Committee for Programme and Coordination 3/ and the reports of the Advisory Committee on Administrative and Budgetary Questions, 4/

I

1. Reaffirms that the search for efficiency initiated through resolution 41/213 is a continuing process;

2. Notes that workload standards and other management techniques which are of crucial importance to the determination of the resources required for the fulfilment of mandates in the various domains of activity of the Organization remain unutilized;

3. Reiterates its request to the Secretary-General to develop such standards and to use them to the extent possible for the preparation of his proposed programme budget for the biennium 1994-1995, as well as for the submission of statements of programme budget implications, revised estimates, and other documents related to the use of resources in the Organization;

4. Emphasizes that the presentation of extrabudgetary resources in the programme budget, in relation to posts, priorities and other aspects of the functioning of the Organization, needs to be further improved; in particular, it is necessary to present in the programme budget data on the actual amount of extrabudgetary resources received and utilized during the previous period, as well as to improve the quality of the forecasts for such resources;

II

5. Stresses that the restructuring of the Secretariat should be in conformity with the objectives and guidelines/principles set out in its resolution 46/232 and in close consultation with Member States and relevant intergovernmental bodies;

2/ A/C.5/47/2 and Corr.1, A/C.5/47/3, A/C.5/47/4, A/46/327/Add.1, A/46/545 and A/C.5/46/CRP.1.

3/ Official Records of the General Assembly, Forty-seventh Session, Supplement No. 16 (A/47/16), parts one and two.

4/ A/47/7/Add.1 and A/47/7/Add.9.

6. Reaffirms the role of the General Assembly with regard to the structure of the Secretariat, including the creation, suppression and redeployment of posts financed from the regular budget of the Organization, and requests the Secretary-General to provide the Assembly with comprehensive information on all decisions involving established and temporary high-level posts, including equivalent positions financed from the regular budget and extrabudgetary resources;

7. Takes note of the relevant parts of the report of the Committee for Programme and Coordination; 5/

8. Concurs with relevant comments and observations of the Advisory Committee on Administrative and Budgetary Questions; 6/

9. Regrets that the report on revised estimates does not include information on the programmatic aspects and implications of the restructuring as requested in resolution 46/232;

10. Requests the Secretary-General to provide the Committee for Programme and Coordination and other concerned intergovernmental bodies with all relevant information which will enable them to identify and analyse the programmatic aspects and consequences of the restructuring of the Secretariat in the areas of their competence and invites them to submit their comments and recommendations to the General Assembly at its forty-eighth session;

11. Takes note of the current revised estimates arising from the initial phase of the restructuring of the Secretariat, including the proposals for transfers of resources among sections, on the understanding that, pending the work of the relevant intergovernmental bodies, the Secretary-General will submit to the General Assembly through the Advisory Committee in early 1993 revised estimates of the programme budget for the biennium 1992-1993;

12. Requests the Secretary-General to submit in these revised estimates all the revisions in the programme budget for the biennium 1992-1993 associated with the restructuring process as well as the programmatic aspects and justifications of the restructuring of the Secretariat requested in resolution 46/232;

13. Decides, with regard to the recommendation of the Committee for Programme and Coordination contained in paragraph 261 of its report, 5/ to consider in early 1993 the proposed reduction of high-level posts contained in the current revised estimates and requests the Secretary-General to present to the General Assembly, in the context of the revised estimates referred to above, his proposals for the number and distribution of high-level posts in the Secretariat for the remaining part of the 1992-1993 biennium;

5/ Official Records of the General Assembly, Forty-seventh Session, Supplement No. 16 (A/47/16), part two.

6/ A/47/7/Add.1.

III

14. Endorses the proposed new budget format and the related conclusions and recommendations of the Committee for Programme and Coordination and the Advisory Committee on Administrative and Budgetary Questions and invites the Secretary-General to continue improving the presentation of the programme budget, notably in terms of facilitating a comparison of appropriations and actual level of expenditure by object;

15. Regrets that the note by the Secretary-General 7/ on procedures and norms for changes in the staffing table does not contain proposals for improving the current methods and processes;

16. Requests the Secretary-General to improve the presentation and justification of the changes in the staffing table of the Organization that he may propose in the context of the programme budget for the biennium 1994-1995;

17. Also requests the Secretary-General to submit a report to the General Assembly at its forty-eighth session on all issues related to the creation, suppression, reclassification and redeployment of posts;

18. Further requests the Secretary-General to submit an analytical report on all aspects of the restructuring of the Secretariat, including its effects on programme delivery, to the General Assembly at its forty-eighth session, in the context of the implementation of resolutions 41/213, 44/211, 43/213, 44/200, 46/232 and the present resolution.

DRAFT RESOLUTION II

Proposed programme budget outline for the biennium 1994-1995

The General Assembly,

Recalling its resolution 41/213 of 19 December 1986, by which, inter alia, it requested the Secretary-General to submit in off-budget years an outline of the programme budget for the following biennium,

Recalling also its resolutions 43/214 of 21 December 1988 on the proposed programme budget outline for the biennium 1990-1991 and use and operation of the contingency fund and 45/255 of 21 December 1990 on the proposed programme budget outline for the biennium 1992-1993,

Having considered the report of the Secretary-General, 8/ the relevant parts of the report of the Committee for Programme and Coordination 5/ and of

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7/ A/C.5/47/4.

8/ A/47/358.

the report of the Advisory Committee on Administrative and Budgetary Questions, 9/

1. Reaffirms that the proposed programme budget outline shall contain, in accordance with the provisions of annex I to resolution 41/213, an indication of (a) a preliminary estimate of resources to accommodate the proposed programme of activities during the biennium, (b) priorities reflecting general trends of a broad sectoral nature, (c) real growth, positive or negative, compared with the previous budget and (d) the size of the contingency fund expressed as a percentage of the overall level of resources;

2. Reaffirms also that the outline should provide a greater level of predictability of resources required for the following biennium, promote a greater involvement of Member States in the budgetary process and thereby facilitate the broadest possible agreement on the programme budget;

3. Notes that the proposed outline for the programme budget 1994-1995 takes into account the budgetary aspects of the restructuring of the Secretariat;

4. Approves the methodological changes reflected in the report of the Secretary-General 8/ and recognizes that further improvements in the preparation and presentation of the outline may be required;

5. Endorses the conclusions and recommendations of the Committee for Programme and Coordination and the Advisory Committee on Administrative and Budgetary Questions, subject to the provisions of the following paragraphs;

6. Invites the Secretary-General to prepare the proposed programme budget for the biennium 1994-1995 on the basis of the total preliminary estimate provided by the Advisory Committee of 2,386,400,000 United States dollars at the initial 1992-1993 rates, to be adjusted at revised 1992-1993 rates;

7. Reaffirms the need for a comprehensive and satisfactory solution to the problem of controlling the effects of inflation and currency fluctuation on the budget of the United Nations;

8. Decides that the contingency fund of the programme budget for the biennium 1994-1995 shall be established at the level of 0.75 per cent of the preliminary estimate of resources for the biennium 1994-1995, to be recosted at 1994-1995 rates;

9. Recalls in this regard that a review of the level and use and operation of the contingency fund, a well as the procedures for the provision of statements of programme budget implications, shall be undertaken by the General Assembly at its forty-eighth session;

9/ A/47/7/Add.9.

10. Takes note of the proposals of the Secretary-General, of paragraph 223 of the report of the Committee for Programme and Coordination 5/ and of the views expressed by Member States on priorities, and requests the Secretary-General, when preparing the proposed programme budget for the biennium 1994-1995, to give particular attention to them and to the priorities contained in the introduction to the medium-term plan for the period 1992-1997 and endorsed by General Assembly resolutions 45/253 and 45/255 of 21 December 1990;

11. Requests the Secretary-General to submit the proposed programme budget for the biennium 1994-1995 in accordance with the present resolution and all resolutions and decisions of the General Assembly pertinent to the new budgetary process.

* * *

13. The Fifth Committee also recommends to the General Assembly the adoption of the following draft decision:

Biennial programme of work for the Fifth Committee for 1993-1994

The General Assembly decides, in accordance with paragraph 6 of its resolution 46/220 of 20 December 1991, to approve the biennial programme of work for the Fifth Committee for 1993-1994, annexed hereto.

ANNEX

Biennial programme of work for the Fifth Committee for 1993-1994

A. Programme of work for 1993

1. Financial reports and audited financial statements, and reports of the Board of Auditors

2. Review of the efficiency of the administrative and financial functioning of the United Nations

3. Programme budget for the biennium 1992-1993

4. Proposed programme budget for the biennium 1994-1995

5. Improving the financial situation of the United Nations

6. Joint Inspection Unit

7. Pattern of conferences

8. Scale of assessments for the apportionment of the expenses of the United Nations

9. United Nations common system

10. United Nations pension system

11. Financing of the United Nations peace-keeping operations

12. Administrative and budgetary aspects of the financing of the United Nations peace-keeping operations

13. Report of the Economic and Social Council

14. Appointments to fill vacancies in subsidiary organs and other appointments

B. Programme of work for 1994

1. Financial reports and audited financial statements, and reports of the Board of Auditors

2. Review of the efficiency of the administrative and financial functioning of the United Nations

3. Programme budget for the biennium 1994-1995

4. Programme planning

5. Improving the financial situation of the United Nations

6. Programme budget for the biennium 1992-1993

7. Administrative and budgetary coordination of the United Nations with the specialized agencies and the International Atomic Energy Agency

8. Pattern of conferences

9. Scale of assessments for the apportionment of the expenses of the United Nations

10. Personnel questions

11. United Nations common system

12. United Nations pension system

13. Financing of the United Nations peace-keeping operations

14. Report of the Economic and Social Council

15. Appointments to fill vacancies in subsidiary organs and other appointments

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